



GUIDELINES AND PROCEDURES RESPECTING ELECTION EXPENSES

1984





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FOREWORD

The guidelines contained herein are provided in an effort to clarify certain sections of the Canada Elections Act, to give some direction on those aspects that are not explained in the Act and to establish a consistent application of certain sections of the Act.

These guidelines have been approved by the Chief Electoral Officer. In addition, representatives of the registered parties which were represented in the House of Commons in the 32nd Parliament, have endorsed the interpretations contained in these guidelines.

Any questions in respect of these guidelines should be to the officials of the registered party by whom the candidate was endorsed and if he/she was not endorsed by a registered party, notification should be made in writing, to the Chief Electoral Officer, 440 Coventry Road, Ottawa, Ontario, K1A 0M6, setting out the nature of the query.

1.0 DEFINITIONS (2(1))

1.1 AUDITOR

«Auditor» means a person who is a member in good standing of any corporation, association or institute of professional accountants, and includes a firm every partner of which is such a person.

- in certain provinces, the practice of public accounting and auditing is controlled by legislation.

1.2 CANDIDATE

«Candidate» means any person who is officially nominated...

- means a person whose nomination paper has been submitted and accepted by the returning officer on or before the close of nomination on nomination day. Where a person incurs an election expense prior to being officially nominated, that person shall be deemed to be a candidate as of the day the expense was incurred 2(1.1) (see guideline 1.7, Official Agent).

at an election and who or whose official agent has not complied with all the requirements of sections 63 and 63.1 in respect of that election.

- means that the candidate's responsibility for recording and reporting all contributions received and all election expenses incurred does not end until those sections are complied with both by him and his official agent.

1.3 COMMERCIAL VALUE

Commercial value, in respect of goods or services donated or provided at less than their commercial value...

- means goods or services that are provided free-of-charge or with discounts that are not available to other purchasers.

(a) where the person by whom the goods or services are so donated or provided is in the business of supplying such goods or services...

- means a supplier who normally provides such goods or services.

(b) where the person by whom the goods or services are so donated or provided is not in the business of supplying such goods or services...

- means persons or commercial organizations, who do not normally provide the goods or services.

the lowest amount charged ... etc ...

- means the lowest amount charged by the supplier to another purchaser for the same goods or services.

... if that amount charged is equal to or greater than one hundred dollars, and if that amount charged is less than one hundred dollars, a nil amount;

- where a commercial organization donates goods or services which they use in the business but do not normally sell (such as lending a delivery truck or giving stationery or stamps or lending a duplicating machine) then such donations, if valued at less than \$100 are not contributions or election expenses. Provided that they are donations of different categories of goods or services, they need not be aggregated when determining whether they are valued at \$100 or more. The value placed should be the cost to the business. THIS HOWEVER, DOES NOT PERMIT A PERSON TO DONATE GOODS OR SERVICES WHICH THAT PERSON PURCHASED FOR THE PURPOSE OF MAKING A DONATION.

1.4 DURING AN ELECTION

«during an election» or «at an election» or «throughout an election» means the period commencing with the issue of the writ for that election and terminating on polling day.

1.5 ELECTION EXPENSES

«election expenses» means

(a) amounts paid...

- this means that any purchases made for the conduct of the election, by or on behalf of the candidate, before or during the election for use during the election are election expenses. This precludes the reduction of expenses by inventorying materials left over at the end of the campaign. However, the cost of any material acquired before the issue of the writ and used during the election, is an election expense regardless of when it is paid.

(b) liabilities incurred...

- this means that purchases made but not yet paid for at the end of the election period must be considered election expenses.

(c) the commercial value of goods or services donated or provided...

- means that the commercial value of goods or services provided for use during the election period which are not charged for are both election expenses and contributions subject to the definition of commercial value (guideline 1.3)

...other than volunteer labour

- see the definition of volunteer labour (guideline 34.0 Summary of Important Points, 1.6)

(d) amounts that represent the differences between amounts paid and liabilities incurred ... etc ...

- means discounts allowed by suppliers which are not normally allowed to any other person. Where suppliers have a variable price structure i.e. retail, wholesale, cost-plus, etc. only the lowest of these need be considered commercial value. However, if the price paid is higher than any of these prices, the actual expenditure must be used as the cost.

1.5 ELECTION EXPENSES - CONTINUED

... for the purpose of promoting or opposing directly and during an election, ... the election of a particular candidate...

- this means that any expense incurred in respect of the conduct or management of an election is an election expense whether paid before, during or after the election.

and without limiting the generality of the foregoing

- means that those examples given after this phrase in the Act are not necessarily complete nor specific e.g. «the cost of acquiring the right to the use of time» does not exclude the cost of production of material to be used during that time. Furthermore, «or of acquiring the right to publication of an advertisement in any periodical publication» does not exclude the value of free space in a newspaper.

Given the definition of election expenses - «for the purpose of promoting or opposing directly and during an election» and «(b) the cost of goods or services provided by a government», the free mailing provided to outgoing Members of Parliament after the writs are issued must be considered an election expense if the material that is mailed is not material which could be printed by the House of Commons printing service under the rules of the House of Commons.

1.6 ADVERTISING

Although the term «advertising» is not specifically defined in the Act, it should not always be given the narrow definition usually associated with it, but rather the dictionary definition «a device to make known a particular message» (see also guidelines II.0 and 33.0).

1.7 OFFICIAL AGENT

«Official agent» means an agent appointed in the manner set out in subsection 62(1) and specially charged with the paying of all legal expenses on account of the management or conduct of an election...

- under subsection 62(1), a candidate must appoint a person to act as his/her official agent, which person is the only one who can legally pay expenses of the campaign and receive contributions (refer to guideline 18.0 for more specific details.)

1.8 PERSONAL EXPENSES

personal expenses with respect to the expenditure of any candidate in relation to any election at which he is a candidate includes any reasonable amount incurred by the candidate in respect of such travel, living and other related expenses as the Chief Electoral Officer may designate.

- means travelling costs to the electoral district, cost of rental of temporary residence necessary for the election, transportation costs within the electoral district, cost of lodging, meals and incidental charges while travelling to and within the electoral district and other personal expenses related to above.

Subsection 61.1(3) states that personal expenses of the candidate are not to be considered election expenses for purposes of determining the maximum limit; however, a report covering these personal expenses must be submitted to the official agent by the candidate together with supported vouchers, as per subsection 62(18).

1.9 PERIODICAL PUBLICATIONS

«periodical publication» means any paper, magazine or periodical containing public news, intelligence or reports of events, or any remarks or observations thereon, printed for sale and published periodically, or in parts or numbers, at intervals not exceeding thirty-one days between the publication of any two such papers, parts or numbers, and any paper, magazine or periodical printed in order to be disbursed and made public, weekly or more often, or at intervals not exceeding thirty-one days, that contains advertisements, exclusively or principally;

- includes any daily or weekly newspaper or any weekly, bi-weekly or monthly magazine or part of those.

1.10 VOLUNTEER LABOUR

«Volunteer labour» means any service provided free of charge by a person outside of that person's working hours, but does not include service provided by a person who is self-employed if the service is one that is normally sold or otherwise charged for by that person;

Examples of volunteer labour are:

- persons who are not self-employed working outside their working hours or while on earned vacation;
- employees who are on unpaid leave of absence;
- self-employed persons working any time if the service they are providing is not one they normally charge for; and
- unemployed or retired persons working anytime.

Examples of donated labour which is not volunteer labour:

- self-employed persons working anytime, if the service they are providing is one for which they usually charge. The amount normally charged is a contribution and an election expense;
- employees working for the candidate and being paid a salary or wage by their employer. Their salary is a contribution by the employer and an election expense of the candidate;
- exempt staff of Ministers when working for a candidate including the Minister on whose staff they are employed, and party research staff paid from party research budgets, when working for a candidate. Their salary is a contribution by the Government of Canada and an election expense; and
- Regular party employees paid by the party and loaned to assist a candidate.

1.11 PRESCRIBED FORMS

«form» means a form set out in Schedule I or any other form relating to the administration of an election under this Act prescribed by the Chief Electoral Officer;

- means that the Chief Electoral Officer is authorized to prescribe the composition of certain forms and the manner in which they shall be used and/or submitted. Of particular interest to official agents and candidates are the Official Receipts, the «Candidate's Return Respecting Election Expenses» and the «Statement of Personal Expenses Paid by the Candidate». They are described more fully, and guidelines pertaining thereto are provided in the ensuing paragraphs.

1.12 OFFICIAL RECEIPTS

Paragraphs 62(6.1)(c) of the Act requires the Chief Electoral Officer to provide official receipts for the use of official agents who will issue them to persons who contribute monies to the candidate so that they can benefit from a tax credit. The returning officer will provide official receipts to candidates or official agents only after the candidate has been officially nominated. Only official agents can issue these receipts for monetary contributions received during the election period. The funds so received must be deposited in an account in a financial institution in the name of the official agent in accordance with subsections 62(3.1) of the Canada Elections Act and 127(3.2) of the Income Tax Act.

Unused official receipts must be returned to the returning officer one month after polling day pursuant to subsection 62(6.3).

Anyone wishing to make a contribution of money before an official agent is appointed or before a writ of election is issued, must make the contribution to a registered political party in order to obtain a receipt for tax credit purposes.

The Chief Electoral Officer will not provide receipts nor issue receipts after the date mentioned in subsection 62(6.3). The Chief Electoral Officer will, however, provide duplicate receipts where a request in writing is made by an official agent provided that the serial number of the original receipt is mentioned in the request. Detailed instructions concerning the issue of official receipts will be found on the receipt form itself and on the receipt file included in the candidate's kit.

1.13 CANDIDATE'S RETURN RESPECTING ELECTION EXPENSES

The Chief Electoral Officer is required by paragraph 62(6.1)(a) and (b) to prescribe and provide forms for use by official agents to record the details of transactions related to contributions, loans, expenses, disclosure of contributors' identity where required, personal expenses of the candidate and the declaration by candidates and official agents pursuant to section 63 of the Act.

For this purpose, and to provide official agents with a complete bookkeeping and reporting system, the Candidate's Return Respecting Election Expenses (Form F.206) was developed. It is at the same time, a record of entries and a reporting form.

In addition to the prescribed forms, the Chief Electoral Officer provides:

- form F.206A, a specimen of the candidate's return which provides examples of typical transactions and their accounting treatment; and
- form F.206B, a working paper which can be used to make original entries, thereby allowing for corrections or deletions. Official agents are advised to use this booklet to enter all transactions which affect the bank account and all other transactions such as contributions of goods and services. The working paper can then be submitted to the auditor for verification following which the return can be completed by the official agent and sent to the auditor for his final verification. Using this procedure will facilitate the preparation of the report.

Detailed instructions on record keeping and return preparation will be found in forms F.206, F.206A and F.206B.

1.14 NOMINATING EXPENSES

2(2) For the purposes of this Act, any amount paid, liability incurred, or goods or services donated or provided for the purpose of promoting, directly and during an election the nomination of a person as a candidate at the election ... shall be deemed not to be an election expense.

- means that any expenses incurred by a person seeking to gain the nomination as the candidate of a registered party, provided that the expenses are specifically for such nomination, and do not «promote the election» of such person, are not an election expense. The portion of any promotional material purchased for such an activity, if subsequently used to promote a candidate's election must be considered an election expense and a contribution by the candidate or local association.

Subsection 61.2(3) limits the amount of money which can be spent on notices, in the media, of meetings being held for the principal purpose of nominating a candidate. That amount, for each person seeking nomination, is one per cent of the maximum election expenses that a candidate was entitled to spend in that electoral district at the previous general election. This amount may be obtained from the returning officer or the Chief Electoral Officer.

1.15 PROMOTION ON POLLING DAY

50(3) No person shall, on any polling day, for the purpose of promoting or opposing any registered party or the election of any candidate, use any public address system or any loudspeaking device on any automobile, truck or other vehicle or within hearing distance of any polling station.

- means that no mobile sound amplifying equipment may be used anywhere in the electoral district on polling day and no sound amplifying equipment whether mobile or not can be used within audible range of the polling station.

(4) No person shall

(a) post or display on or in a polling station or in a hall, window or door of a polling station any campaign literature, emblem, ensign, badge, label, ribbon, flag, banner, card, bill, poster or device that could be taken as an indication of support for or opposition to a candidate or a registered party;

- means that no one may place any promotional material on or in a polling station.

(b) while in a polling station, display on his person any emblem, ensign, badge, label, ribbon, flag, banner card or device as a badge to distinguish the wearer as a supporter of any registered party or candidate or of the political or other opinions entertained, or supposed to be entertained, by the candidate or registered party;

- means that no one may wear any promotional material while in a polling station.

(4.1) Notwithstanding subsection (4), where a person is an agent of a candidate, that person may in a polling station display on his person, in such form as the Chief Electoral Officer may prescribe, a badge identifying his function, the name of the party that his candidate represents, or if the candidate he represents is without party affiliation, the independent status of that candidate;

- means that a tag supplied by the returning officer to identify a candidate's agent and on which only the information specified is entered will be accepted.

2.0 NOTIFICATION OF SPENDING LIMITS

13.2(3) The Chief Electoral Officer shall, not later than the twenty-fourth day before polling day, determine the number of names on the preliminary lists of electors for each electoral district... and the average for all of Canada, for the purpose of section 61.1.

... and shall thereupon cause the information to be published in the Canada Gazette.

- means that, for determining the amounts that may be spent in each electoral district, the number of names will be established at that date and will not be changed except for serious error.

Section 61.1 of the Act provides for indexation of election expense limits, based on the consumer price index, using 1980 as the base year. The index to be applied will be published in the Canada Gazette, by the Chief Electoral Officer at the beginning of each year and will apply for a period of 12 months starting April 1 of each year.

Following publication of the number of names on the preliminary lists, the Chief Electoral Officer will notify each returning officer of the spending limits applicable to his electoral district and the returning officer will advise each official agent and candidate.

3.0 AUDITOR'S ACCEPTANCE OF APPOINTMENT

23(2) A candidate shall be nominated as follows:

(a) a nomination paper in the prescribed form shall be prepared containing a statement under oath by the candidate of...

(iv) the name and address of the auditor appointed pursuant to subsection 62.1(1) and there shall be attached to the nominating paper a statement in writing signed by the person named pursuant to subparagraph (iv) stating that he has accepted the appointment as auditor for the candidate;

- means that every candidate must appoint a qualified auditor (see guideline 1.1) and such auditor must sign a written acceptance of the appointment. This statement of acceptance must accompany the nomination paper otherwise the returning officer cannot accept the candidate's nomination.

Section 62.1 of the Canada Elections Act states that every candidate shall appoint an auditor at the time the candidate appoints his/her official agent.

4.0 WITHDRAWN CANDIDATES

Candidates who withdraw in accordance with subsections 24(1) or 24(2) are still required by the Act to comply with section 63 as are their official agents. Even if they received no contributions or incurred no election expenses, a completed return (form F.206) marked «NIL» must be submitted along with the auditor's report.

5.0 DEATH OF A CANDIDATE

When an officially nominated candidate dies before the date specified for submitting the Candidate's Return Respecting Election Expenses, the official agent still has the responsibility of complying with section 63 of the Act (subsection 63.1(5)).

6.0 COST OF RECOUNTS

53(9) Where a recount of votes is made by a judge pursuant to subsection (7) or where the results of any other recount are such that the number of votes separating the candidate who obtained the highest number of votes and any other candidate is no more than twenty-four,

(a) the candidate who receives the highest number of votes; and
(b) any other candidate who receives a number of votes that is within twenty-four of the number of votes received by the candidate described in paragraph (a),

may make application to the Chief Electoral Officer, in the prescribed form, for reimbursement of the costs actually and reasonably incurred by the candidate in respect of the recount and upon receipt of such application, the Chief Electoral Officer shall determine the amount of the costs actually and reasonably incurred by the candidate.

- means that in the case of any recount, the candidate who receives the highest number of votes and any other candidate who is within twenty-four votes of the highest candidate may apply to the Chief Electoral Officer for reimbursement of the costs actually and reasonably incurred by him/her in respect of the recount. The amount of these costs shall be determined by the Chief Electoral Officer.

53(11) The Receiver General, upon receipt of a certificate from the Chief Electoral Officer showing the amount of costs actually and reasonably incurred by a candidate, as determined by the Chief Electoral Officer pursuant to subsection (9), shall pay out of the Consolidated Revenue Fund to the candidate to whom the certificate relates, the lesser of such amount and five hundred dollars for each day or part thereof that the Chief Electoral Officer certifies in the certificate was a day on which the judge was actually engaged in carrying out the recount.

- means that upon receipt of the certificate, the Receiver General shall pay out of the Consolidated Revenue Fund to the candidate the lesser of the amount determined by the Chief Electoral Officer under subsection 53(9) or \$500 for each day or part thereof on which the judge was actually engaged in carrying out the recount.

7.0 ELECTION EXPENSES DOCUMENTS

The returning officer is required to retain all returns submitted by official agents and permit any elector to examine them and make extracts therefrom for a period of six months (subsection 63(7.1)).

This means that the Candidate's Return Respecting Election Expenses, the auditor's report, all bills and vouchers submitted can be seen and copied by electors for six months after their submission.

The returning officer is not required to provide copies of any of these documents to electors. If the returning officer cannot provide copies, they may be obtained by request in writing, from the Chief Electoral Officer who will provide them upon payment of a fee.

The returning officer must retain the originals of all returns and of supporting vouchers and invoices submitted to him/her for an additional period of three years or such lesser period as the Chief Electoral Officer may specify.

8.0 SPENDING LIMITS

The Act specifies, at section 61.1, the formula for determining the limit on election expenses for each electoral district and also provides a formula for the indexing of these limits. Limiting the amount of election expenses that may be incurred is a fundamental objective of the legislation and every official agent must take steps to ensure that the maximum limits of election expenses are not exceeded.

Some significant items that must be included are - any material purchased by anyone before or during the election, which is used during the election; the commercial value of any goods or services (except volunteer labour) which are provided free-of-charge for use in the election; any unusual discounts granted for the purpose of making a donation; and any other expense which is incurred to promote or oppose the election of a candidate.

In general terms, any expenditure incurred in respect of the conduct or management of the election campaign is for the direct promotion of the election of a candidate and is therefore an election expense.

9.0 EXCLUDED EXPENSES

Subsection 61.1(3) of the Act specifically excludes from the election expenses limits the personal expenses of the candidate, which are incurred in conducting the campaign (see guideline 1.8).

In addition, subsection 2(2) specifically excludes the expenses of a potential candidate incurred for the purpose of being nominated as the official candidate of a registered party in an electoral district (see guideline 1.14).

There are other types of expenses which are not specifically mentioned in the Act, but must not be included as election expenses, e.g. the deposit on nomination; the excess of audit fees over the amount paid by the Receiver General; victory parties held after the close of the polls on polling day; legal costs for recounts or any charge by lawyers for legal services; the proportion of rent and other costs of campaign offices before the writ is issued and after polling day; interest on loans for the period after polling day during which the loans are still outstanding and any costs associated with preparing the various reports required by the Act.

10.0 NUMERICALLY SMALL ELECTORAL DISTRICTS

Subsection 61.1(4) of the Act provides some relief to candidates seeking to be elected in numerically smaller electoral districts by adding to the number of names on the preliminary lists of those electoral districts, for the purpose of determining spending limits, one-half of the difference between the national average and the actual names. By this adjustment, the candidates in those districts with few electors are allowed an additional spending authority to compensate for the basic expenses that need to be incurred for campaign offices, telephone service, etc. which must be incurred regardless of the number of electors.

GEOGRAPHICALLY LARGE ELECTORAL DISTRICTS

Subsection 61.1(2.2) of the Act provides for an additional amount in the maximum election expenses of a candidate where the population of an electoral district has a density of less than 10 electors per square kilometre calculated on the basis of the number of names on the preliminary lists. By this adjustment, candidates in rural and predominantly rural electoral districts are allowed an additional spending authority to compensate for the extra expenses that may be needed for additional campaign offices, the need to advertise in several community newspapers to cover all electors, and the additional travelling costs of campaign workers.

11.0 BLACKOUT PERIOD

61.2(1) Every candidate who, directly or through his official agent or any other person acting on his behalf, (a) between the date of the issue of the writ for an election and Sunday, the twenty-ninth day before polling day, or on polling day or the one day immediately preceding polling day advertises on the facilities of any broadcasting undertaking as defined in section 2 of the Broadcasting Act, for the purpose of promoting or opposing a particular registered party or the election of a particular candidate

...

- means that the use of the broadcast media (radio and television) can only start on Sunday the 29th day before polling day and must end on the Saturday before polling day. This use includes the use of free or purchased time by a candidate to put forth a message which promotes or assists in promoting his election. This does not preclude the candidate's appearance or participation in a public affairs program which is under the editorial control of the broadcaster.

(b) procures for publication or acquiesces in the publication, during the period described in paragraph (a) or on polling day or the one day preceding polling day, of an advertisement in a periodical publication for the purpose of promoting or opposing a particular registered party or the election of a particular candidate

...

- means that using space in newspapers or magazines to promote or oppose the election of a candidate cannot start until Sunday, the 29th day before polling day and must end on the Saturday before polling day. Notices in the print media of meetings for the purpose of nominating a candidate are excluded from the prohibition (see guideline 1.14).

NOTE: In cases where the election is held on a Tuesday because the Monday preceding is a statutory holiday, advertising in the print and electronic media by registered parties and candidates must cease at midnight on the Sunday before polling day.

Every other kind of advertising such as lawn signs, billboards, bus signs or pamphlets are permitted throughout the election period, limited only by the limit on election expenses.

11.0 BLACKOUT PERIOD - CONTINUED

Notices to the public during the blackout period of fund-raising functions must not show the names or likenesses of candidates, but may show the name of a registered party's local association. They may show the name and likeness of persons participating in the meeting even though they are candidates in other electoral districts.

13.7(3) For the purpose of subsection 1 (blackout period for registered parties) a notice of a function, meeting or other event that the leader of a party intends to attend or a notice of invitation to meet or hear the leader of a registered party at a specific place shall be deemed not to be an advertisement for the purpose of promoting or opposing a particular registered party or the election of a particular candidate.

- means that any notice of the type set out in this section can indicate the name of the party, the local association of that party and the name of the leader, but must not show the name or likeness of any candidate in that electoral district. It may show the name and likeness of persons participating in the meeting even though they are candidates in other electoral districts.

12.0 APPOINTMENT OF AN OFFICIAL AGENT

(1) 62(1) Subject to subsection (1.1), an individual becomes an official agent under the Act by providing the person appointing him with a declaration, signed by the individual, that the individual has accepted to act as official agent.

- means that the official agent must give the candidate a declaration of acceptance.

(2) 23(2)(k) a declaration, signed by the candidate, stating that he has appointed an official agent in the manner set out in subsection 62(1) shall be handed to the returning officer at the time the nomination paper is filed, which declaration shall set out the official agent's name, address and occupation and be accompanied by the document referred to in subsection 62(1).

- means that the candidate must prepare a signed declaration stating that he has appointed the official agent and showing the permanent address and occupation of the official agent and give both this declaration and the official agent's declaration of acceptance to the returning officer at the time of nomination. Both declarations must accompany the nomination paper otherwise the returning officer cannot accept the candidate's nomination.

62(1.1) To be eligible to be an official agent, an individual must be capable of entering into contracts...

- means that, since the official agent acts as the agent of a candidate for purposes of paying all legal election expenses, such person must be of legal capacity to sign contracts in the same province in which the candidate's electoral district is situated.

12.0 APPOINTMENT OF AN OFFICIAL AGENT - CONTINUED

Subsections 62(3.1) and (3.2) of the Act require every official agent to open an account in his/her name, into which he/she must deposit all monies received for the campaign and from which he/she must pay all accounts pertaining to the campaign. The Income Tax Act has a similar requirement. No other money may be deposited in this account nor may the money in this account be used to pay expenses other than election expenses. To accomplish this, the official agent should be appointed as soon as possible; open an account, «in trust»; place all contributions received in that account and when the candidate is officially nominated, at which time official receipts become available to the official agent, issue such receipts, showing the actual date on which the contribution was received and the date on which the official receipt was issued, in the spaces provided on the receipt. An official agent cannot issue official receipts for contributions that are received by a local association.

As soon as a person decides to become a candidate at an election, and wishes to incur election expenses, he/she must appoint an official agent, even if the writs have not been issued. The early appointment of an official agent will allow him/her to familiarize himself/herself with the duties to be performed and to be in place and ready to start receiving money and planning how to control the election expenses.

If the official agent is replaced, the candidate must notify the returning officer and the Chief Electoral Officer, in writing, providing the name, permanent address and postal code and telephone number of the new official agent as soon as possible. In addition, the new official agent must accept the appointment in writing which declaration of acceptance should be filed with the returning officer forthwith.

The outgoing official agent will be provided by the Chief Electoral Officer with form T.2093, a return to be submitted to Revenue Canada - Taxation as soon as possible.

13.0 PAYMENT OF ELECTION EXPENSES

62(4)(a) no payment and no advance or deposit shall be made before, during or after an election by a candidate or by any agent on behalf of a candidate or by any other person, in respect of any expenses incurred on account of or in respect of the conduct or management of the election, otherwise than by or through the official agent of the candidate; and...

- means that payment for all goods or services to be used in the election, must be «made» by the official agent. If, however, purchases are made and paid for by the local association for goods and services to be used in the election period, they must be considered contributions to and election expenses incurred by the candidate at the price paid by the local association. e.g. if a local association purchases publicity material before the issue of the writ, and this material is accepted by the candidate for use in his campaign during the election, the official agent must be provided with invoices covering the purchase and enter this value as a contribution by the local association and as an election expense immediately incurred. The local association must indicate the source of the funds used to pay for the purchase (see guideline 14.0).

The candidate may contribute such goods or services to his/her own campaign but the transaction must be made through his/her official agent otherwise the goods or services cannot be used in the campaign.

14.0 RECEIVING CONTRIBUTIONS

62(4)(b) all money provided by any person other than the candidate for any expenses incurred on account or in respect of the conduct or management of the election, whether as a contribution, gift, loan, advance, deposit or otherwise, shall be paid on such person's own behalf out of moneys to which he is beneficially entitled...

- means that it is illegal to make contributions or knowingly accept contributions of money or goods or services which are not owned by the person purportedly making the contribution e.g. an employee cannot make contributions in his/her name out of money provided for that purpose by his/her employer.

63(1.1) Where a contribution for the use of a candidate is made by any local association of a political party, whether registered or otherwise, the return referred to in subsection (1) in respect of the candidate shall, if the amount or value of the contribution exceeds one hundred dollars, include the name of each donor whose contribution, or the aggregate of whose contributions to the local association, exceeded one hundred dollars and was comprised in whole or in part in the contribution by the local association for the use of the candidate and the aggregate of such contributions, as the case may be, by each such donor.

- a local association cannot make a contribution of money or goods or services in its name, without disclosing the identity of those persons or organizations whose individual contribution exceeding \$100 formed part or all of the contribution. Official agents must obtain a statement in writing from a local association when receiving money or goods or services as donations setting out the source of the funds, i.e. that the funds used to make the donation by the local association:

- (a) consist entirely of funds turned over to the local association as the candidate's surplus from previous campaigns; or
- (b) consist entirely of funds provided to the local association by a registered party; or
- (c) do not consist of any contributions by individuals or organizations that exceed \$100.

14.0 RECEIVING CONTRIBUTIONS - CONTINUED

If (a) to (c) do not apply, the official agent must receive the name of all contributors who contributed more than \$100, whose contributions are included in the amounts being donated by the local association and disclose these names and amounts in the Candidate's Return Respecting Election Expenses.

Candidates are permitted to contribute to their own campaign through the official agent, and if the contribution is one of money which the official agent deposits in the campaign account, the candidate is entitled to receive an official receipt for tax credit purposes.

15.0 ANONYMOUS CONTRIBUTIONS

62(4)(b) ... and where the official agent cannot determine the class of the donor as described in paragraph 63(1)(e) and the name of the donor as referred to in paragraph 63(1)(f), he shall forthwith pay to the Receiver General, by cheque, money order or the like made payable to the Receiver General and forwarded to the Chief Electoral Officer, an amount of money equal to the amount so received.

- means that where contributions of any amount are received in a manner that does not allow the official agent to be able to determine whether it was from an individual, business, etc. the amount of the donation must be turned over to the Receiver General. In addition, if the amount exceeds \$100, even though the official agent can determine the category of contributor, if he cannot identify the donor, it also must be remitted to the Receiver General through the Chief Electoral Officer.

This does not mean that the «collection plate» means of funding the campaign would result in anonymous contributions even though the total collection exceeds \$100. Only if an attempt is made to circumvent the disclosure provisions, is it necessary to consider them as «anonymous», e.g. if it is apparent that someone placed an amount exceeding \$100 in the collection.

16.0 CANDIDATE'S STATEMENT OF PERSONAL EXPENSES

62(18) Each candidate shall send to his official agent within the time limited by this Act for sending in claims a written statement setting out the amount of personal expenses paid by the candidate and details of such expenses.

- means that, where the candidate has paid any personal expenses out of his own funds, or out of funds advanced by the official agent, he must submit a signed statement on the prescribed form to the official agent together with all supporting vouchers. The prescribed form (F.210) must be completed regardless of the amount spent; if no personal expenses are incurred, a «NIL» report must be completed and signed by the candidate. This signed statement must be sent no later than three months following polling day.

17.0 CANDIDATE'S RETURN RESPECTING ELECTION EXPENSES

The Candidate's Return Respecting Election Expenses (F.206) is accompanied by two booklets for the convenience of official agents - a «Working Paper» (F.206B) and a «Specimen» (F.206A). The specimen provides some typical transactions and their treatment in the return. This booklet should be consulted often since most typical transactions are included therein. The working paper should be used to make all entries which affect the campaign account. It should be submitted to the auditor together with all other documents, i.e. cancelled cheques, bills and vouchers, the receipt file containing revenue documents and copies of official receipts issued. The auditor can perform his/her audit, making any corrections in the «Working Paper». This would then permit the official agent to prepare the final return on form F.206. However, the auditor must verify the final copy of the return on which his/her audit report is based.

18.0 RESPONSIBILITIES OF THE OFFICIAL AGENT

There are several statutory responsibilities of the official agent set out in the Act which are summarized in the following paragraphs.

Official agents are responsible for:

- receiving all revenues of the campaign (62(4)) meaning that all funds to be used to pay election expenses must be received by the official agent and deposited to the credit of his «in-trust account», including monetary contributions, loans, gifts to the candidate, advances by the candidate, party or local association. No person is permitted to receive funds and use them to pay for election expenses unless such funds have been deposited in the trust account opened by the official agent.
- paying or authorizing the payment, in writing, of election expenses (62(4));
- ensuring that the spending limits are not exceeded (61.1);
- maintaining a complete set of accounting records on forms supplied by the returning officer (62(6.1));
- issuing and controlling closely all official receipts provided by the returning officer (62(6.1));
- accounting for all receipts provided, as well as returning all unused receipts within one month after polling day (62(6.3));
- remitting to the Receiver General, through the Chief Electoral Officer all «anonymous» contributions (62(4)(b) and guideline 15);
- submitting a return of contributions to Revenue Canada - Taxation (Income Tax Act 230.1(2));
- transmitting the Candidate's Return Respecting Election Expenses which includes the official agent's solemn declaration and the candidate's solemn declaration, together with the auditor's report and originals of all vouchers and bills related thereto, to the returning officer, (63);
- submitting the Statement of Candidate's Surplus, including the disposal of surplus, if any (63(5.1)); and
- retaining copies of all election expenses documents until authorized to dispose of them (Income Tax Act (230(4)).

19.0 RESPONSIBILITY FOR CAMPAIGN DEBTS

62(7) A contract whereby any expenses are incurred on account of or in respect of the conduct or management of an election is not enforceable against a candidate unless made by the candidate himself or by his official agent or by a sub-agent of the official agent thereto authorized in writing, but inability to enforce the contract against the candidate does not relieve him from the consequences of any corrupt or illegal practice having been committed by his agent.

- means that unless expenses are incurred by the candidate or his official agent or by a person authorized by the official agent in writing, a claimant cannot demand payment from the candidate. Conversely, all bills for election-related expenses that are legally payable are the responsibility of the candidate. The official agent is not personally responsible for campaign debts.

20.0 VOUCHERS

62(8) Every payment made by or through an official agent in respect of any expenses incurred on account of or in respect of the conduct or management of an election shall, except where less than twenty five dollars, be vouched for by a bill stating the particulars and by proof of payment.

- means that, for all election expenses of \$25 or more, the return must be accompanied by a bill which shows the nature of the purchase and the price charged, if any. If goods or services are donated by a person or commercial organization which normally sells or uses such goods or services then a «no-charge» invoice must be provided showing thereon the normal selling price of the goods or services donated.

If the goods or services are being donated by a person or organization which does not issue invoices, a «pro-forma» invoice showing the date of the contribution, the name of the contributor, the nature of the goods or services contributed and the commercial value of such goods or services must be prepared by the person making the contribution or, failing this, by the official agent.

21.0 DEADLINE FOR SUPPLIERS' CLAIMS

62(9) Every person who has any bill, charge or claim upon any candidate for or in relation to an election shall send in the bill, charge or claim within

(a) three months after polling day at the election...

- means that if any person or organization has a claim for payment of election expenses, the claim must be made on or before the last day of a period of three months after polling day, otherwise, the claimant shall be barred of the right to recover the bill without a judgement or judge's order. To be permitted to pay any claim that was received after the interval of three months, the candidate, official agent or supplier must obtain a judge's order pursuant to subsection 62(13). Furthermore, disputed claims may be paid following the three-month deadline where a judgement ordering recovery has been obtained by the supplier in an action for recovery 62(16). This does not apply to the payment for goods or services where the normal business practice does not call for an invoice (e.g. payment of office rent) in which case the contractual document may be considered as a voucher. In the event of the death of a person claiming the amount of any bill within the three-month period, the legal representative of that deceased person shall send in the bill within one month of obtaining probate or otherwise becoming able to act as legal representative of the deceased 62(11). If he does not do so, the claim shall be barred.

When preparing a candidate's return, you must include as an election expense the commercial value of any goods or services received even though an invoice may not have been received from the supplier (see guideline 20.0).

22.0 DEADLINE FOR PAYMENT OF BILLS

62(12) All expenses incurred by or on behalf of a candidate on account or in respect of the conduct or management of an election shall be paid within

(a) four months after polling day at the election,... and not otherwise...

- means, that all bills for election expenses and personal expenses of the candidate must be paid not later than four months after polling day. Interest which has been charged against the official agent's account can be considered as having been paid at that time, and should be entered as a payment on part 6 of form F.206. Official agents should authorize the financial institution to charge their account with interest which has accrued up to polling day and consider it as having been paid. Interest after polling day is not an election expense.

If a candidate is entitled to a reimbursement of election expenses pursuant to section 63.1 and there are bills which remain unpaid, awaiting the receipt of the reimbursement, official agents or candidates are advised to obtain a loan and pay the bills before the expiration of the four months and prior to submitting the return. This will do away with the necessity of having to obtain a judge's authorization to pay these bills. Also, as a candidate's reimbursement is based on actual election expenses «paid», this will ensure that the total reimbursement is made on a more timely basis.

23.0 PAYMENT OF BILLS AFTER THE DEADLINE

62(15) Where an official agent, in the case of any claim sent in to him within the time limited by this Act, disputes it or refuses or fails to pay it within the time specified for payment thereof by subsection (12), the claim shall be deemed to be a disputed claim and the claimant may, if he thinks fit, bring an action to recover the claim in any competent court.

- means that where a claim which was received within three months after polling day is, for any reason, not paid, it is deemed to be a disputed claim. The claimant may commence an action in court to obtain a judgement for recovery (see guideline 21.0).

When returns received by the Chief Electoral Officer show any unpaid claims, the official agent will be provided with a form F.208 «Candidate's Return Respecting Unpaid Claims» for each unpaid claim shown on the return at part 5. When the claim is paid, a copy of this form, together with a copy of the invoice must be sent to the returning officer, within thirty days after it is paid, and if paid after the date that is four months after polling day, a judge's order or judgement must also be obtained and a copy sent with form F.208. If the claim, shown as unpaid on the return is, in fact, paid within four months after polling day, the judge's order or judgement is not required.

A further reimbursement will be made upon receipt of these documents if the candidate was entitled to a reimbursement pursuant to section 63.1 and if he has not been paid the maximum reimbursement permitted by this Act.

24.0 DUTIES OF THE AUDITOR

62.1(4) The auditor appointed by a candidate shall make a report to the official agent of the candidate on the return respecting election expenses prepared by or on behalf of the candidate and shall make such examinations as will enable him to state in his report whether in his opinion the return presents fairly the financial transactions contained in the books and records of the candidate.

- means that the auditor must be able to verify all transactions which are shown in the return. This is one of the reasons why official agents are required, by subsection 62(3.1) of the Canada Elections Act and by the Income Tax Act, subsection 127(3.2), to place all contributions and loans in an account.

The auditor, to properly perform his audit, must be provided with copies of official receipts issued; bank statements and negotiated cheques; a list of cheques issued but not yet negotiated; copies of all bills, vouchers, and pro-forma invoices, details of loans obtained; details of the proceeds of fund-raising functions and other miscellaneous revenues; and the Candidate's Return Respecting Election Expenses. The official agent should make all entries in the «Working Paper» (form F.206B) and transmit these documents to the auditor as soon as possible. The auditor must be given sufficient time to perform his audit before the deadline for submitting the return to the returning officer.

After the audit has been performed and the necessary changes have been made in the «Working Paper», the official agent can then transfer the information to the «Candidate's Return Respecting Election Expenses» (form F.206), ensuring that the totals of contributions and election expenses are not changed. The completed return should then be submitted to the auditor for his final verification which will permit him to complete his audit report.

25.0 CANDIDATE'S RETURN

63(1) Within four months after polling day at an election... the official agent of every candidate ...

- means every candidate who was officially nominated, including those who withdrew and candidates who died;

Shall transmit to the returning officer the auditor's report made to him pursuant to subsection 62.1(4) and a true signed return substantially in the prescribed form ... (in this Act referred to as a return respecting election expenses)

- refers to the report submitted by the auditor and the completed Return Respecting Election Expenses, form F.206;

containing detailed statements in respect of ...

(a) all election expenses incurred together with all vouchers and receipts relating to such expenses, which vouchers and receipts are in this Act included in the expression return respecting election expenses;

- refers to part 6 - Details of Expenses must be submitted together with all documentation supporting these expenses such as vouchers, invoices, negotiated cheques, service contracts, etc. for all expenses paid, unpaid or donated, valued at \$25.00 or more.

(b) the amount of personal expenses, if any, paid by the candidate;

- refers to part 8; this is the summary of all personal expenses reported as paid by the candidate on form F.210.

25.0 CANDIDATE'S RETURN - CONTINUED

- (c) the disputed claims, so far as the official agent is aware;
- (d) the unpaid claims, if any, in respect of which application has been or is about to be made pursuant to subsection 62(13), so far as the official agent is aware;
- refers to the lower portion of part 5;
- (e) the amount of money and the commercial value of goods or services provided for the use of the candidate...
- refers to parts 2 and 3;
- (f) the name of each individual, organization or corporation who made a loan, advance, deposit, contribution or gift for the use of the candidate the amount of which exceeded one hundred dollars or ... the aggregate of which exceeded one hundred dollars and in each such case the amount...
- refers to part 4. The amount and the names of persons or organizations who provided loans are shown on part 2;
- (1.1) Where a contribution for the use of the candidate is made by any local association of a political party, whether registered or otherwise...
- the details necessary to be shown are outlined in guideline 14.0;
- (2) Each return transmitted pursuant to subsection (1) shall include all bills and vouchers relative thereto and be accompanied by a declaration made by the official agent, in the prescribed form, which declaration is in this Act referred to as a declaration respecting election expenses.
- means that the official agent must sign the declaration contained in the lower portion of part 1 before a competent witness, i.e. the returning officer or any other person authorized to receive an oath and that the return submitted must include the originals of all bills, vouchers, etc. in support of the expenditures contained therein.

25.0 CANDIDATE'S RETURN - CONTINUED

(3) Within four months after polling day at an election, each candidate shall transmit or cause to be transmitted to the returning officer a declaration respecting the candidate's election expenses made by the candidate in the prescribed form, which declaration is in the Act referred to as a declaration respecting election expenses.

- refers to the declaration on part 1 which must be signed by the candidate in the presence of a competent witness, i.e. the returning officer or any other person authorized to receive an oath.

26.0 TRANSMITTING THE RETURN

Section 63 of the Act requires that the return be transmitted to the returning officer within four months after polling day, i.e. on the day of the month on which polling day falls, four months later.

The return must be accompanied by the auditor's report and the original of vouchers or bills covering all individual expenditures of \$25. or more. The return, the auditor's report, and the auditor's bill for fees must be submitted in duplicate. The return blanks are provided to the official agent in triplicate, an original (white) and a copy (yellow) to be sent to the returning officer and a copy (buff) to be retained in the binder as the official agent's copy.

To protect your interests, the return and accompanying documents should be delivered in person to the returning officer, otherwise it should be sent by registered mail within four months after polling day.

27.0 SURPLUS

63(5.1) Where the aggregate of all money received by

(a) an official agent of a candidate pursuant to paragraph 62(4)(b)

...

- means all contributions received as indicated on part 5 of the Candidate's Return Respecting Election Expenses;

(b) the official agent pursuant to subsection 63.1(2)...

- means the amount of reimbursement of election expenses paid to the official agent, if any;

(c) the candidate as a refund under this Act of the deposit made by him pursuant to paragraph 23(2)(j),

- means the return of deposit paid to the candidate, if any;

is in excess of the amount required by the candidate to pay the aggregate of the deposit referred to in paragraph 23(2)(j) and

(d) election expenses and all other reasonable expenses incidental to the election:

- means the deposit paid, the «Election Expenses Paid» as shown on part 5 of the Candidate's Return Respecting Election Expenses and other reasonable expenses incurred after the closing of the polls which are related to the election such as thank-you notes, cost of victory parties, interest on bank loans and bank service charges covering the period after polling day.

27.0 SURPLUS - CONTINUED

(e) personal expenses,

- means the travelling, living and other related expenses shown in column 7 of part 6 - and the total personal expenses paid by the candidate as reported on part 8 of the Candidate's Return Respecting Election Expenses;

(f) auditor's fees in excess of the amount paid under 63.1(3.4)(b) or subsection 63.1(3.6)

- means that where the auditor charges more than the amount being paid directly to him by the Receiver General, i.e. 3% of the election expenses paid to a maximum of \$750.00, the excess may be deducted in calculating the surplus;

(g) costs with respect to a recount pursuant to subsection 53(7) or section 56 of the votes cast in his electoral district, to the extent that such costs exceed any amount paid to the candidate by the Receiver General pursuant to subsection 53(11),

- means that for any judicial recount carried out under subsections 53(7) or 56, the court costs awarded less the amount reimbursed under subsection 53(11) may be deducted in calculating the surplus;

NOTE - The Act specifies in subsection 63(5.1) «money received» and «required by the candidate to pay ... (d) election expenses» and although this would appear to mean that only cash transactions need to be considered, the prescribed form requires total contributions including goods and services to be shown on the form both as revenue and as election expenses paid. By including them in both places, they cancel each other out in calculating the surplus.

Also, since loans are not included in the «Revenue» portion of this form, their repayment must not be considered in reducing the surplus arrived at.

27.0 SURPLUS - CONTINUED

incurred by him in relation to the election, the amount of such excess shall be paid by the official agent,

(h) where the political affiliation of the candidate was shown on the ballot paper as a registered party, to any local organization or association of members of the party in the electoral district of such candidate or to the registered agent of the party, ...

- means that the surplus as determined must be turned over to the local association of the registered party, or the registered party.

in any other case, to the Receiver General,

- means for independent candidates or those having no political affiliation shown on the ballot paper, a cheque payable to the Receiver General must be remitted to the Chief Electoral Officer.

within one month after the official agent receives reimbursement pursuant to subsection 63.1(3.4) in respect of the candidate's election expenses or two months after the filing by the official agent of the return respecting election expenses, in respect of the candidate, whichever is the later.

- means that the payment of surplus, if any, to the registered party, the local association or the Receiver General must be made within the time specified.

28.0 NOTICE OF PAYMENT OF SURPLUS

(5.2) Where an official agent of a candidate pays an excess amount pursuant to subsection (5.1), he shall forthwith transmit to the Chief Electoral Officer a notification of such payment in the prescribed form.

- means that, after paying the surplus to the registered party, or a local association, the official agent must notify the Chief Electoral Officer of such payment in a form and in a manner prescribed by the Chief Electoral Officer. For this purpose, upon receiving the Candidate's Return Respecting Election Expenses, the Chief Electoral Officer will send form F.207 - «Statement of Candidate's Surplus» to each official agent whose candidate's return indicates, after taking into consideration the amount shown on the return for election expenses, personal expenses and the reimbursement of election expenses, if any, that there is a surplus. The form must be completed in accordance with the instructions provided. It must be submitted within the period specified in subsection 63(5.1) accompanied by an official receipt from the recipient of the funds.

In the case of a candidate who was not endorsed by a registered party, payment must be made to the Receiver General by means of a certified cheque attached and submitted with form F.207.

If there are amounts to be paid or that have been paid which are not election expenses, such as bank interest and charges, the cost of victory parties, etc., they may be deducted before payment of the surplus is made, however, a list of such payments must accompany form F.207 and the official receipt being submitted.

29.0 RETENTION OF DOCUMENTS

63(7.1) A returning officer ... (d) shall after the expiration of the period referred to in paragraph (c) retain the documents referred to in paragraph (a) together with the originals of all bills and vouchers relating thereto, for a period of three years or for such lesser period as the Chief Electoral Officer may specify; and (e) shall, after the period he is required to retain them pursuant to paragraph (d), destroy the documents referred to in paragraph (a) together with the bills and vouchers relating thereto.

- means that the returning officer shall retain the return and supporting vouchers for a period of up to three and one half years or for a lesser period as the Chief Electoral Officer may specify and afterwards shall destroy these documents.

The Income Tax Act (section 230(4)) requires that the official agent keep records and books of accounts for all amounts contributed and all expenditures made in order that these amounts can be verified. The official agent must obtain written approval from Revenue Canada in order to destroy these records.

30.0 SUBMITTING RETURNS AFTER DEADLINE

63(9) Where, without an excuse authorized by this Act, a candidate or an official agent fails to comply with this section, he is guilty of an illegal practice and an offence against this Act.

- means that where the election expenses return and declarations are received by the returning officer after the four month period has expired, the candidate and the official agent have placed themselves in the position where charges can be laid against them, unless the return and declarations are accompanied by a judge's order, issued under subsection 63(14). Anyone convicted before a competent court of an offence under subsection 63(9) shall, in addition to any other punishment for such offence, be incapable of being elected to or of sitting in the House of Commons or of voting at an election of a member of that House or of holding any office in the nomination of the Crown or of the Governor in Council, for a period of five years.

If the official agent and/or the candidate find that they are unable to submit the return and declarations within the four month deadline, they should apply immediately to a judge under subsection 63(14) for an order authorizing them to file late. Such an order relieves the applicant for the order from any liability or consequence; in other words, they cannot be prosecuted. If an application is made or about to be made, the Commissioner of Canada Elections should be notified promptly. Failure to do so may result in charges being laid. If the election expenses return and declarations are filed late and are not accompanied by a judge's order under subsection 63(14), an investigation will be undertaken by the Commissioner to determine whether the candidate and the official agent will be charged.

A judge to whom such application can be made is defined in subsection 2(1) «judge».

31.0 REIMBURSEMENT OF ELECTION EXPENSES AND RETURN OF DEPOSIT

63.1(1) Forthwith after receipt pursuant to subsection 58(2) of a return to the Writ of Election the Chief Electoral Officer shall transmit a certificate to the Receiver General in respect of each electoral district setting out ...

63.1(2) Upon receipt of a certificate referred to in subsection (1), the Receiver General shall pay out of the Consolidated Revenue Fund to the official agent of each candidate named in the certificate the amount set out therein in respect of that candidate.

- shortly after the election, the official agent of an elected candidate or of a candidate who received 15% of the valid votes cast will be paid 15% of the maximum election expenses for his/her electoral district. This will allow him/her to pay outstanding claims.

Subsection 63.1(3) provides that after the Chief Electoral Officer has received the complete return including the candidate's declaration, if the candidate was elected or obtained a number of votes at least equal to 15% of the valid votes cast, and provided that the candidate has incurred election expenses greater than thirty per cent of the expense limits, reimbursement will be made to the official agent of 50% of the amount of his election expenses that are shown as «election expenses paid» on part 5 of the return less the 15% advance paid shortly after the election. In no case can that amount exceed 50% of the maximum allowable election expenses for that electoral district.

The Act requires that the reimbursement cheque be made payable to the official agent. This payment cannot be assigned by the candidate or the official agent. However, if the reimbursement is used as a guarantee for procuring a loan, a letter to that effect to the Chief Electoral Officer, signed by the candidate and the official agent, will suffice to allow the cheque to be sent to a person other than the official agent. However, this cheque will be payable to the official agent.

**31.0 REIMBURSEMENT OF ELECTION EXPENSES AND RETURN OF
DEPOSIT - CONTINUED**

63.1(3.7) Where the amounts paid to the official agent of a candidate in accordance with subsection (2) is greater than fifty per cent of the actual election expenses incurred by the candidate, the official agent of that candidate shall reimburse the Receiver General the amount of the excess.

- means that if the candidate's total election expenses are less than 30% of the limit, the official agent must remit any amount received which exceeds 50% of the actual expenses incurred.

In addition, a candidate who qualifies for the above 15% reimbursement is also entitled to a refund of his deposit in accordance with subsection 23(10).

Those candidates who withdraw, or do not obtain the required number of votes (15%) are not entitled to the return of deposit, however, the estate of a candidate who dies before polling day or candidates at an election where the writ is withdrawn are entitled to the return of their deposit.

Due to the requirements of subsection 63(5.1), the candidate, upon receiving the return of deposit should submit the cheque to his official agent for deposit in the official agent's campaign account, since the deposit forms part of the calculation of the candidate's surplus (see guideline 27.0).

32.0 IDENTIFICATION OF ADVERTISEMENTS

Section 72 requires that all printed publicity material used by or on behalf of a registered party or candidate such as «You-vote-at» cards, pamphlets, brochures, newspaper and magazine advertisements, lawn signs, billboards, and bus signs that promotes or opposes the election of a registered party or candidate state that it was authorized by the official agent of the candidate or the registered agent of the party and must show the name of the registered agent or official agent. The statement «Authorized by John Doe, official agent for Mary Doe» meets the requirement of the Act.

It is not necessary to indicate the name of the official agent on lapel pins, ribbons, or like favour.

33.0 RATES CHARGED FOR ADVERTISING

99.24(3) Every person who,

(a) charges a registered party or a political party or a candidate, or any person acting on its or his behalf, a rate for broadcasting time made available to the party or candidate in the period beginning on Sunday the twenty-ninth day before polling day at an election and ending on Saturday the second day before polling day, that exceeds the lowest rate charged by him for an equal amount of equivalent time on the same facilities made available to any other person at any time within the period, or

- means that candidates are entitled to the lowest rate made available to any advertiser for the same amount of time purchased during the period for the equivalent advertising, e.g. when a candidate purchases twenty minutes of time in a certain time slot consisting of forty commercials, he is entitled to pay the lowest rate that any other advertiser would pay for those commercials, during the period in which he advertises.

(b) charges a registered party or a political party or a candidate, or any person acting on its or his behalf, a rate for an advertisement in a periodical publication published or distributed and made public in the period referred to in paragraph (a) that exceeds the lowest rate charged by him for an equal amount of equivalent advertising space in the same issue of the periodical or in any other issue thereof published or distributed and made public in that period.

- means that candidates are entitled to be charged only the lowest rate that would be charged to any other advertiser for the same amount of space for equivalent advertising during the permitted period, e.g. if a candidate purchases five hundred agate-lines of advertisements to be placed in a certain location on twenty occasions, he must not be charged a rate that is higher than any other advertiser purchasing the same amount of equivalent space that appears in the same location during the permitted period.

34.0 SUMMARY OF IMPORTANT POINTS

Some important points contained in the guidelines:

- 1.1 - an auditor may perform audits for more than one candidate; where eligible, may perform audits in any province and must submit a signed letter of acceptance of the appointment;
- 1.2 - a candidate is a person who is or eventually becomes officially nominated; a person is deemed to be a candidate if he/she incurs an election expense;
- 1.3 - commercial value is today's normal selling price;
- 1.4 - the campaign, for the purposes of election expenses, begins with the issue of the writ and ends at the close of the polls;
- 1.5 - election expenses are the commercial value of any expense incurred that promotes or opposes the election of a candidate or a registered party., except volunteer labour;
- 1.6 - volunteer labour is the service donated by a person who is not self-employed and is working on his own time or if self-employed does not consist of work normally charged for by that person;
- 1.7 - advertising is the use of any device which promotes or opposes the election of a candidate; or a particular registered party.
- 1.8 - the official agent should be appointed before the candidate incurs election expenses;
the official agent must accept his appointment in writing;
the official agent's declaration of acceptance must accompany the nomination paper.
the candidate must give the returning officer a signed statement indicating the name, address and occupation of his official agent.
no candidate is eligible to act as an official agent.

34.0 SUMMARY OF IMPORTANTS POINTS - CONTINUED

- 1.9 - personal expenses are those reasonable amounts incurred by a candidate in respect of his travel, living and other related expenses as detailed in guideline 1.8;
- 1.10 - prescribed forms are those prescribed by the Chief Electoral Officer or the Act;
- 1.11 - the expenses incurred by a person for a nomination convention are not election expenses;
- 2.0 - spending limits are communicated to all candidates and official agents by the returning officer.
- 3.0 - the auditor's statement of acceptance of the appointment must accompany the nomination paper;
- 4.0 - deposits will be returned to those candidates who are eligible as soon as possible after the return to the writ;
- 5.0 - candidates who withdraw must submit election expenses returns;
- 6.0 - the official agent of deceased candidates must submit election expenses returns;
- 7.0 - in some instances, the cost of recounts or a portion thereof can be reimbursed;
- 8.0 - all documents respecting election expenses sent to the returning officer can be examined by any elector at any time during the six-month period following submission of the return;
- 9.0 - official agents should consider the intent of the legislation in determining whether an expense should be included within the limits; if in doubt, contact the headquarters of the party or the Office of the Chief Electoral Officer;
- 10.0 - there is relief in the spending limits for electoral districts which are numerically smaller than the national average and for electoral districts with a low density population;

34.0 SUMMARY OF IMPORTANT POINTS - CONTINUED

- 11.0 - no advertisement which in any way promotes or opposes a candidate or a registered party should be carried out in periodical publications or on radio and television during the blackout period;
- 12.0 - advertisements promoting or opposing a particular registered party or the election of a particular candidate are prohibited in government publications during an election;
- 13.0 - notices of nominating conventions at anytime during the election must be only notices, not promoting any candidate;
 - the amount that may be spent on notices of nominating meetings held for the principal purpose of nominating a candidate is limited to 1% of the election expense limits for that electoral district at the last general election;
- 14.0 - if the official agent is changed, the candidate must notify the returning officer of the new official agent and submit his declaration of acceptance forthwith;
- 15.0 - only the official agent can receive contributions;
- 16.0 - only the official agent can pay election expenses;
- 17.0 - «anonymous» contributions must be turned over to the Receiver General;
- 18.0 - candidates can pay for their reasonable personal expenses;
- 19.0 - candidates must submit a statement with supporting vouchers for all personal expenses they have paid;
- 20.0 - the Candidate's Return Respecting Election Expenses must be completed in its entirety and properly signed and witnessed where required;
- 21.0 - official receipts must be used in accordance with Revenue Canada - Taxation's Information Circular 75-2R2;

34.0 SUMMARY OF IMPORTANT POINTS - CONTINUED

- 22.0 - official agents have several statutory responsibilities under the Act, of which they should be fully aware;
- 23.0 - official agents, as agents for the candidates, are not responsible for campaign debts incurred in their capacity as official agents;
- 24.0 - original vouchers must be submitted with the return for any election expense that is \$25.00 or more;
- 25.0 - suppliers' claims must be received within three months after polling day;
- 26.0 - election expenses must be paid within four months after polling day;
- 27.0 - bills which are not received in time or paid in time can only be paid upon the judgement or order of a judge;
- 28.0 - the auditor's responsibilities are limited to performing an audit and submitting an auditor's report to the official agent;
- 29.0 - the Candidate's Return Respecting Election Expenses must be completed in the manner prescribed;
- 30.0 - the return, together with the auditor's report and vouchers must be transmitted in person or mailed to the returning officer on or before four months after polling day;
- 31.0 - the surplus in the campaign account, including the reimbursement of election expenses made to the official agent and the reimbursement of the candidate's deposit made to the candidate must be disposed of in the manner specified in the Act;
- 32.0 - the Chief Electoral Officer must be notified, in the manner prescribed by him, of the disposal of any surplus;
- 33.0 - if the return is not submitted by the deadline date, obtain a judge's order authorizing an excuse before submitting the return, to avoid possible prosecution by the Commissioner of Canada Elections;

34.0 SUMMARY OF IMPORTANT POINTS - CONTINUED

- 34.0 - reimbursement of a portion of election expenses for those candidates who are eligible will be made in two stages: 15% of the limit a short time after the election and the balance as soon as possible after the returns are submitted;
- 35.0 - A registered party may with respect to any election, give its endorsement to only one candidate in each electoral district.



the following year, he was appointed to the faculty of the University of Michigan, where he remained until 1902.

In 1902 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1911.

In 1911 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1915.

In 1915 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1920.

In 1920 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1925.

In 1925 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1930.

In 1930 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1935.

In 1935 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1940.

In 1940 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1945.

In 1945 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1950.

In 1950 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1955.

In 1955 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1960.

In 1960 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1965.

In 1965 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1970.

In 1970 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1975.

In 1975 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1980.

In 1980 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 1985.

In 1985 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 1990.

In 1990 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 1995.

In 1995 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 2000.

In 2000 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 2005.

In 2005 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 2010.

In 2010 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 2015.

In 2015 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 2020.

In 2020 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 2025.

In 2025 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 2030.

In 2030 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 2035.

In 2035 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 2040.

In 2040 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 2045.

In 2045 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 2050.

In 2050 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 2055.

In 2055 he accepted a call to the chair of the Department of Zoology at the University of Illinois, where he remained until 2060.

In 2060 he accepted a call to the chair of the Department of Zoology at the University of Wisconsin, where he remained until 2065.

In 2065 he accepted a call to the chair of the Department of Zoology at the University of Michigan, where he remained until 2070.
